

**AMENDMENT TO THE CLAIMS**

Please **AMEND** claims 1, 3-5, 7, and 8 as follows.

Please **ADD** claims 16-22 as follows.

A copy of all pending claims and a status of the claims is provided below.

1. (currently amended) A panel, ~~in particular floor panel~~, having a support board made of glued and compressed fiber material to which a termination layer is applied in each case on a top side and an underside, and the termination layer of the top side has a structured surface, characterized in that wherein the density on the top side of the support board is lower than the density of the support board on the underside.
2. (previously presented) The panel according to Claim 1, wherein the support board has a density of less than 700 kg/m<sup>3</sup>.
3. (currently amended) The panel according to Claim 1, wherein a gluing factor of the support board is greater than 10%.
4. (currently amended) The panel according to Claim 1, wherein by UF resins or MUF resins are used as the a means for gluing the fibers of the support board.
5. (currently amended) The panel according to Claim 1, wherein isocyanates are used as the a means for gluing the woodbased materials of the support board.
6. (previously presented) The panel according to claim 5, further comprising a gluing factor of less than 20% for isocyanates.
7. (currently amended) The panel according to Claim 1, further comprising a mixture of isocyanates and UF or MUF resins as the a means for gluing the woodbased materials of the support board.

8. (currently amended) The panel according to Claim 1, wherein the support board has a non-uniform density distribution over ~~the~~its cross section from the top side to the underside.

9. (previously presented) The panel according to claim 8, wherein a density of 1000 kg/m<sup>3</sup> is present on the underside of the support board, while a density of from 400 kg/m<sup>3</sup> to 600 kg/m<sup>3</sup> is present in the center of the support board.

10. (canceled)

11. (withdrawn) A process for producing a panel, in particular floor panel, in the case of which a support board is produced by the compression and heating of glued woodbased materials, and the support board is provided with a structured surface on a top side, and a termination layer is applied to the support board provided with a stamped formation, characterized in that the density on the top side of the support board is set to be lower than the density of the support board on the underside.

12. (withdrawn) The process according to Claim 11, wherein the different densities are set by virtue of a cover layer of the top side being ground off.

13. (withdrawn) The process according to Claim 11, wherein the different densities are set by the single-sided application of heat-conducting media, in particular water, to the underside prior to the woodbased material being heated.

14. (withdrawn) The process according to one of Claim 11, wherein the structured surface is produced by a grinding-off and/or stamping operation.

15. (withdrawn) A process for producing a support board made of glued and compressed woodbased fiber material for a panel, in particular floor panel, in a case of

which a density on a top side of the support board is lower than a density of the support board on a underside, and in the case of which the fiber material is compressed with a supply of pressure and heat, wherein the density on the top side of the support board is set to be lower than a density of the support board on the underside by a single-sided application of water to the underside prior to the woodbased material being heated and compressed.

16. (new) A panel, comprising:

a support board composed of glued, compressed fiber material, having a top side and an underside;

a first termination layer provided on the top side;

a second termination layer provided on the underside,

wherein the density of the support board continuously decreases from the top side to a substantial midpoint of the support board, and continuously decreases from the underside to the substantial midpoint.

17. (new) The panel of claim 16, wherein the density at the top side is less than the density at the underside.

18. (new) The panel of claim 16, wherein the first termination layer comprises a decoration.

19. (new) The panel of claim 16, wherein the first termination layer comprises a structure composed of a stamping.

20. (new) The panel of claim 16, wherein a density distribution through a thickness of the support board is substantially parabolic in shape.

21. (new) The panel of claim 16, wherein the support board comprises cover layers and the first termination layer and second termination layer are glued to the cover layers.

22. (new) A process for producing a panel as recited in claim 1, comprising:  
compressing and heating the glued fiber material to form the support board; and  
applying a stamped formation to the termination layer to provide the structured  
surface on the top side of the support board,  
wherein the density on the top side of the support board is set to be lower than  
the density of the support board on the underside.